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Attorneys for Debtors

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA

In re:

Case No. 09-72118 WJL

GARY STEVEN KING and
JANICE RICHEY KING,

Chapter 13

Debtors.

STIPULATION RE CLAIM #4-3 OF THE
INTERNAL REVENUE SERVICE

IT IS HEREBY STIPULATED by and between the Internal Revenue Service,
and Gary Steven King & Janice Richey King, debtors, through their
attorney of record, that claim #4-3 filed by the Internal Revenue Service
shall not be disbursed upon by the Chapter 13 Trustee while the IRS's
examination of the Debtors' 2008 Federal Tax Return is being conducted.
Upon completion of the examination, the Debtors shall modify their plan
to accommodate for the IRS's claim or the IRS will either withdraw or
amend their claim.


In the event that the IRS's examination is not completed prior to
the completion of the Debtors' Chapter 13 plan any liability owed to the

1 IRS related to the 2008 tax examination will not be discharged in this
2 case and shall be paid directly by the Debtors.
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4 Dated: June 21, 2013

5 /s/ Anne Y. Shiau
6 ANNE Y. SHIAU
7 Attorney for Debtors

8 Dated: June 6/21, 2013

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10 Melissa Quale
11 Counsel for the
12 Internal Revenue Service
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